
HOUSE BILL No. 1250

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-9-7-7; IC 9-18-44.

Synopsis: State park development and funding for the NAIAC. Requires 50% of the Tippecanoe County innkeeper's tax revenue to be deposited in a special account through December 2029 (rather than December 2014 as provided in current law). Provides that 60% (rather than 75%) of the amounts deposited in the special account must be distributed to the department of natural resources. Provides that 40% (rather than 25%) of the amounts deposited in the special account must be distributed to a community development corporation (CDC). Provides that through December 2029 (rather than December 2012) 40% of the amounts distributed to a CDC must be paid as a grant to a certain nonprofit corporation. Provides that an alternative distribution schedule applies after December 2029 (rather than December 2014). Requires the bureau of motor vehicles to design the Indiana Native American trust license plate with the advice of the Native American Indian affairs commission (NAIAC). Provides that money in the Indiana Native American trust fund must be paid to Historic Prophetstown through 2008 and to the NAIAC beginning in 2009.

Effective: July 1, 2008.

Klinker, Micon

January 14, 2008, read first time and referred to Committee on Ways and Means.

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Introduced

Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

HOUSE BILL No. 1250

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-9-7-7, AS AMENDED BY P.L.167-2006,
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2008]: Sec. 7. (a) The county treasurer shall establish an
4 innkeeper's tax fund. The treasurer shall deposit in that fund all money
5 received under section 6 of this chapter that is attributable to an
6 innkeeper's tax rate that is not more than five percent (5%).

7 (b) Money in the innkeeper's tax fund shall be expended in the
8 following order:

9 (1) Through July 1999, not more than the revenue needed to
10 service bonds issued under IC 36-10-3-40 through IC 36-10-3-45
11 and outstanding on January 1, 1993, may be used to service
12 bonds. The county auditor shall make a semiannual distribution,
13 at the same time property tax revenue is distributed, to a park and
14 recreation district that has issued bonds payable from a county
15 innkeeper's tax. Each semiannual distribution must be equal to
16 one-half (1/2) of the annual principal and interest obligations on
17 the bonds. Money received by a park and recreation district under



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1 this subdivision shall be deposited in a special fund to be used to
 2 service the bonds. During August 1999 the money that had been
 3 set aside to cover bond payments that remains after the bonds
 4 have been retired plus sixty percent (60%) of the tax revenue
 5 during August 1999 through December 1999 shall be distributed
 6 to the county treasurer to be used by the county park board,
 7 subject to appropriation by the county fiscal body.

8 (2) To the commission for its general use in paying operating
 9 expenses and to carry out the purposes set forth in section 3(a)(6)
 10 of this chapter. However, the amount that may be distributed
 11 under this subdivision during any particular year may not exceed
 12 the proceeds derived from an innkeeper's tax of two percent (2%)
 13 through December 1999 and fifty percent (50%) of the tax
 14 revenue beginning January 2000 and continuing through
 15 December ~~2014~~ **2029**.

16 (3) For the period beginning July 1, 2002, through December
 17 ~~2014~~ **2029**, fifty percent (50%) of the revenue to the county
 18 treasurer to be credited by the treasurer to a special account. The
 19 county treasurer shall distribute money in the special account as
 20 follows:

21 (A) ~~Seventy-five~~ **Sixty** percent (~~75%~~) (**60%**) of the money in
 22 the special account shall be distributed to the department of
 23 natural resources for the development of projects in the state
 24 park on the county's largest river, including its tributaries.

25 (B) ~~Twenty-five~~ **Forty** percent (~~25%~~) (**40%**) of the money in
 26 the special account shall be distributed to a community
 27 development corporation that serves a metropolitan area in the
 28 county that includes:

29 (i) a city having a population of more than fifty-five
 30 thousand (55,000) but less than fifty-nine thousand (59,000);
 31 and

32 (ii) a city having a population of more than twenty-eight
 33 thousand seven hundred (28,700) but less than twenty-nine
 34 thousand (29,000);

35 for the community development corporation's use in tourism,
 36 recreation, and economic development activities. For the
 37 period beginning July 1, 2002, and continuing through
 38 December ~~2012~~ **2029**, the community development
 39 corporation shall provide not less than forty percent (40%) of
 40 the money received from the special account under this clause
 41 as a grant to a nonprofit corporation that leases land in the
 42 state park described in this subdivision for the nonprofit

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corporation's use in noncapital projects in the state park.
 Money in the special account may not be used for any other purpose.
 The money credited to the account that has not been used as specified
 in this subdivision by January 1, ~~2015~~, **2030**, shall be transferred to the
 commission to be used to make grants as provided in subsection (c)(2).

(c) Money in the innkeeper's tax fund subject to appropriation by the
 county council shall be allocated and distributed after December ~~2014~~
2029 as follows:

(1) Fifty percent (50%) of the revenue to the commission for the
 commission's general use in paying operating expenses and to
 carry out the purposes set forth in section 3(a)(6) of this chapter.

(2) The remainder to the commission to be used solely to make
 grants for the development of recreation and tourism projects. The
 commission shall establish and make public the criteria that will
 be used in analyzing and awarding grants. At least ten percent
 (10%) but not more than fifteen percent (15%) of the grants may
 be awarded for noncapital projects. Grants may be made only to
 the following entities upon application by the executive of the
 entity:

(A) The county for deposit in a special account.

(B) The most populated city in the county for deposit in a
 special account.

(C) The second most populated city in the county for deposit
 in a special account.

(D) The Tippecanoe County Wabash River parkway
 commission, but only so long as the interlocal agreement
 among the political subdivisions listed in clauses (A) through
 (C) is in effect. Money received by the parkway commission
 shall be segregated in a special account.

(d) Money credited to special accounts under subsection (c)(2) shall
 be used only for recreation or tourism projects, or both.

SECTION 2. IC 9-18-44-1 IS AMENDED TO READ AS
 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. The bureau of motor
 vehicles shall, **with the advice of the Native American Indian affairs**
commission established under IC 4-4-31.4, design and issue an
 Indiana Native American trust license plate. The Indiana Native
 American trust license plate shall be designed and issued as a special
 group recognition license plate under IC 9-18-25.

SECTION 3. IC 9-18-44-4 IS AMENDED TO READ AS
 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) The Indiana
 Native American trust fund is established.

(b) The treasurer of state shall invest the money in the Indiana

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1 Native American trust fund not currently needed to meet the
 2 obligations of the Indiana Native American trust fund in the same
 3 manner as other public trust funds are invested. Interest that accrues
 4 from these investments shall be deposited in the Indiana Native
 5 American trust fund.

6 (c) The commissioner shall administer the Indiana Native American
 7 trust fund. Expenses of administering the Indiana Native American
 8 trust fund shall be paid from money in the Indiana Native American
 9 trust fund.

10 (d) On June 30 of each year, the commissioner shall distribute the
 11 money from the fund **as follows:**

12 (1) ~~To The Museums At Prophetstown, Inc.~~ **Historic**
 13 **Prophetstown for a calendar year ending before January 1,**
 14 **2009.**

15 (2) **To the Native American Indian affairs commission**
 16 **established under IC 4-4-31.4 for a calendar year beginning**
 17 **after December 31, 2008.**

18 (e) Money in the fund at the end of a state fiscal year does not revert
 19 to the state general fund.

20 (f) **The Native American Indian affairs commission may use**
 21 **money received under this section for any lawful purpose of the**
 22 **Native American Indian affairs commission.**

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